IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 18TH JULY 2007 / 27TH ASHADHA 1929

WP(C).No. 22050 of 2007(Y)

PETITIONER:

BIJU KUMAR, AGED 38 YEARS,
ABYES MUSIC, B JEROME NAGAR, KOLLAM.

BY ADV. SRI.RAJA VIJAYARAGHAVAN
SRI.R.RENJITH

RESPONDENTS:

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1. STATE OF KERALA REPRESENTED BY THE
SECRETARY, DEPARTMENT OF TAXES,
GOVERNMENT SECRETARY, THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
SALES TAX, DEPARTMENT OF TAXES, KOLLAM.

3. THE COMMERCIAL TAX OFFICER,
(AUDIT AND ASSESSMNET), COMMERCIAL TAXES,
KOLLAM.

4. THE TAHASILDAR (RR),
TALUK OFFICE, KOLLAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/07/2007, ALONG WITH WP(C) No. 22093/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22050 & 22093 of 2007

Dated, this the 18th day of July, 2007

J U D G M E N T

Since petitioner has filed appeals against sales tax assessment for the year 2005-2006, i.e. up to 31/10/2006, this writ petition is disposed of granting stay against recovery proceedings till disposal of the appeals on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeals and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeals, and in that case appeals will be taken up in the usual course.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg